



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: June 28, 2011

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2011 Interim Financial Statements For The Eleven Months Ended May 31, 2011

RECOMMENDATION:

That Council accept the Fiscal Year 2011 Interim Financial Statements for the Eleven Months Ended May 31, 2011.

DISCUSSION:

The interim financial statements for the eleven months ended May 31, 2011 (91.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Eleven Months Ended May 31, 2011

SUBMITTED BY: Robert Samario, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	100,508,807	93,318,337	-	7,190,470	92.8%
Expenditures	101,523,818	90,514,587	976,625	10,032,606	90.1%
<i>Addition to / (use of) reserves</i>	<u>(1,015,011)</u>	<u>2,803,750</u>	<u>(976,625)</u>		
WATER OPERATING FUND					
Revenue	34,632,686	29,806,265	-	4,826,421	86.1%
Expenditures	35,669,711	26,299,392	2,116,293	7,254,026	79.7%
<i>Addition to / (use of) reserves</i>	<u>(1,037,025)</u>	<u>3,506,872</u>	<u>(2,116,293)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,985,411	13,839,774	-	1,145,637	92.4%
Expenditures	19,066,345	16,601,453	721,798	1,743,093	90.9%
<i>Addition to / (use of) reserves</i>	<u>(4,080,934)</u>	<u>(2,761,680)</u>	<u>(721,798)</u>		
DOWNTOWN PARKING					
Revenue	6,689,440	6,161,988	-	527,452	92.1%
Expenditures	7,391,283	5,889,272	337,359	1,164,652	84.2%
<i>Addition to / (use of) reserves</i>	<u>(701,843)</u>	<u>272,716</u>	<u>(337,359)</u>		
AIRPORT OPERATING FUND					
Revenue	13,171,977	12,267,061	-	904,916	93.1%
Expenditures	14,738,000	12,340,934	681,244	1,715,822	88.4%
<i>Addition to / (use of) reserves</i>	<u>(1,566,023)</u>	<u>(73,873)</u>	<u>(681,244)</u>		
GOLF COURSE FUND					
Revenue	2,049,194	1,717,086	-	332,108	83.8%
Expenditures	2,060,811	1,717,603	67,143	276,065	86.6%
<i>Addition to / (use of) reserves</i>	<u>(11,617)</u>	<u>(517)</u>	<u>(67,143)</u>		
INTRA-CITY SERVICE FUND					
Revenue	6,083,553	4,714,784	-	1,368,769	77.5%
Expenditures	6,781,899	4,475,789	1,254,879	1,051,232	84.5%
<i>Addition to / (use of) reserves</i>	<u>(698,346)</u>	<u>238,995</u>	<u>(1,254,879)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
FLEET REPLACEMENT FUND					
Revenue	2,227,068	2,048,321	-	178,747	92.0%
Expenditures	4,631,542	1,915,700	290,447	2,425,395	47.6%
Addition to / (use of) reserves	(2,404,474)	132,622	(290,447)		
FLEET MAINTENANCE FUND					
Revenue	2,429,418	2,179,486	-	249,932	89.7%
Expenditures	2,485,972	2,057,710	121,340	306,922	87.7%
Addition to / (use of) reserves	(56,554)	121,776	(121,340)		
SELF INSURANCE TRUST FUND					
Revenue	5,694,553	5,004,617	-	689,936	87.9%
Expenditures	6,194,109	5,367,634	281,571	544,904	91.2%
Addition to / (use of) reserves	(499,556)	(363,017)	(281,571)		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,339,593	2,137,818	-	201,775	91.4%
Expenditures	2,344,701	1,988,621	87,716	268,364	88.6%
Addition to / (use of) reserves	(5,108)	149,197	(87,716)		
WATERFRONT FUND					
Revenue	11,762,974	10,397,235	-	1,365,739	88.4%
Expenditures	11,850,433	10,212,241	422,875	1,215,318	89.7%
Addition to / (use of) reserves	(87,459)	184,994	(422,875)		
TOTAL FOR ALL FUNDS					
Revenue	202,574,674	183,592,772	-	18,981,902	90.6%
Expenditures	214,738,625	179,380,937	7,359,290	27,998,398	87.0%
Addition to / (use of) reserves	(12,163,951)	4,211,835	(7,359,290)		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	Annual Budget	YTD Actual	Remaining Balance	Percent Received	Previous YTD
TAXES					
Sales and Use	16,714,359	16,457,685	256,674	98.5%	15,020,025
Property Taxes	22,790,000	22,160,437	629,563	97.2%	22,271,534
Utility Users Tax	7,040,000	6,397,852	642,148	90.9%	6,418,122
Transient Occupancy Tax	12,061,000	11,233,616	827,384	93.1%	10,342,596
Franchise Fees	3,266,000	3,213,290	52,710	98.4%	3,207,294
Business License	2,168,000	2,038,763	129,237	94.0%	2,047,688
Real Property Transfer Tax	358,100	349,287	8,813	97.5%	342,718
<i>Total</i>	<u>64,397,459</u>	<u>61,850,930</u>	<u>2,546,529</u>	<u>96.0%</u>	<u>59,649,977</u>
LICENSES & PERMITS					
Licenses & Permits	194,000	172,977	21,023	89.2%	175,687
<i>Total</i>	<u>194,000</u>	<u>172,977</u>	<u>21,023</u>	<u>89.2%</u>	<u>175,687</u>
FINES & FORFEITURES					
Parking Violations	2,469,069	2,233,341	235,728	90.5%	2,204,379
Library Fines	115,000	101,365	13,635	88.1%	113,423
Municipal Court Fines	150,000	140,901	9,099	93.9%	164,347
Other Fines & Forfeitures	175,000	215,595	(40,595)	123.2%	169,935
<i>Total</i>	<u>2,909,069</u>	<u>2,691,202</u>	<u>217,867</u>	<u>92.5%</u>	<u>2,652,083</u>
USE OF MONEY & PROPERTY					
Investment Income	848,615	656,411	192,204	77.4%	925,273
Rents & Concessions	421,535	400,893	20,642	95.1%	369,686
<i>Total</i>	<u>1,270,150</u>	<u>1,057,304</u>	<u>212,846</u>	<u>83.2%</u>	<u>1,294,959</u>
INTERGOVERNMENTAL					
Grants	511,559	463,025	48,534	90.5%	812,873
Vehicle License Fees	150,000	277,024	(127,024)	184.7%	262,628
Reimbursements	14,040	10,898	3,142	77.6%	11,362
<i>Total</i>	<u>675,599</u>	<u>750,946</u>	<u>(75,347)</u>	<u>111.2%</u>	<u>1,086,863</u>
FEES & SERVICE CHARGES					
Finance	858,930	778,462	80,468	90.6%	757,379
Community Development	4,452,856	4,457,736	(4,880)	100.1%	4,187,230
Recreation	2,358,031	2,001,986	356,045	84.9%	1,988,159
Public Safety	476,348	487,871	(11,523)	102.4%	425,039
Public Works	5,219,373	4,503,238	716,135	86.3%	4,748,168
Library	779,643	737,323	42,320	94.6%	768,887
Reimbursements	5,856,688	5,083,885	772,803	86.8%	5,049,485
<i>Total</i>	<u>20,001,869</u>	<u>18,050,501</u>	<u>1,951,368</u>	<u>90.2%</u>	<u>17,924,347</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	1,475,938	1,744,596	(268,657)	118.2%	1,544,613
Indirect Allocations	6,520,510	5,977,134	543,376	91.7%	6,643,846
Operating Transfers-In	3,064,213	1,022,746	2,041,467	33.4%	1,801,291
<i>Total</i>	<u>11,060,661</u>	<u>8,744,476</u>	<u>2,316,185</u>	<u>79.1%</u>	<u>9,989,751</u>
TOTAL REVENUES	<u>100,508,807</u>	<u>93,318,337</u>	<u>7,190,470</u>	<u>92.8%</u>	<u>92,773,666</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	686,819	628,629	736	57,455	91.6%	
<i>Total</i>	<u>686,819</u>	<u>628,629</u>	<u>736</u>	<u>57,455</u>	91.6%	<u>643,519</u>
<u>City Attorney</u>						
CITY ATTORNEY	1,921,900	1,795,384	-	126,516	93.4%	
<i>Total</i>	<u>1,921,900</u>	<u>1,795,384</u>	<u>-</u>	<u>126,516</u>	93.4%	<u>1,891,116</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,289,339	1,159,689	736	128,915	90.0%	
LABOR RELATIONS	110,649	87,550	-	23,099	79.1%	
CITY TV	449,365	357,489	40,410	51,466	88.5%	
<i>Total</i>	<u>1,849,353</u>	<u>1,604,728</u>	<u>41,146</u>	<u>203,479</u>	89.0%	<u>1,661,531</u>
<u>Administrative Services</u>						
CITY CLERK	465,472	389,017	5,630	70,826	84.8%	
HUMAN RESOURCES	1,072,931	918,999	7,030	146,902	86.3%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	135,367	112,426	-	22,941	83.1%	
<i>Total</i>	<u>1,673,770</u>	<u>1,420,441</u>	<u>12,660</u>	<u>240,670</u>	85.6%	<u>1,772,277</u>
<u>Finance</u>						
ADMINISTRATION	225,246	212,807	7,495	4,943	97.8%	
TREASURY	442,107	372,712	1,700	67,695	84.7%	
CASHIERING & COLLECTION	419,606	386,332	-	33,274	92.1%	
LICENSES & PERMITS	383,444	334,721	-	48,723	87.3%	
BUDGET MANAGEMENT	376,809	358,187	-	18,622	95.1%	
ACCOUNTING	389,626	355,767	26,554	7,305	98.1%	
PAYROLL	266,456	245,890	-	20,566	92.3%	
ACCOUNTS PAYABLE	207,691	187,939	-	19,752	90.5%	
CITY BILLING & CUSTOMER SERVICE	575,806	487,133	-	88,673	84.6%	
PURCHASING	657,198	583,632	551	73,014	88.9%	
CENTRAL STORES	158,284	141,082	340	16,862	89.3%	
MAIL SERVICES	86,794	80,499	146	6,149	92.9%	
<i>Total</i>	<u>4,189,067</u>	<u>3,746,701</u>	<u>36,787</u>	<u>405,580</u>	90.3%	<u>4,086,579</u>
TOTAL GENERAL GOVERNMENT	<u>10,320,909</u>	<u>9,195,882</u>	<u>91,328</u>	<u>1,033,699</u>	90.0%	<u>10,055,022</u>

PUBLIC SAFETY

Police

CHIEF'S STAFF	1,157,059	1,074,367	-	82,692	92.9%
SUPPORT SERVICES	568,188	516,337	434	51,417	91.0%
RECORDS	1,272,453	1,122,507	7,776	142,170	88.8%
COMMUNITY SVCS	904,269	809,685	394	94,190	89.6%
CRIME ANALYSIS	7,067	6,478	-	589	91.7%
PROPERTY ROOM	125,865	123,565	820	1,480	98.8%

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	452,567	603,075	346	(150,854)	133.3%	
RANGE	1,023,098	1,012,341	8,988	1,769	99.8%	
BEAT COORDINATORS	479,676	520,502	-	(40,826)	108.5%	
INFORMATION TECHNOLOGY	1,112,749	994,532	27,145	91,071	91.8%	
INVESTIGATIVE DIVISION	4,334,087	4,026,388	1,855	305,844	92.9%	
CRIME LAB	213,712	124,569	-	89,143	58.3%	
PATROL DIVISION	13,162,085	12,275,954	53,998	832,133	93.7%	
TRAFFIC	1,288,565	1,077,241	1,304	210,020	83.7%	
SPECIAL EVENTS	972,017	1,111,132	-	(139,115)	114.3%	
TACTICAL PATROL FORCE	1,114,467	1,057,369	-	57,098	94.9%	
STREET SWEEPING ENFORCEMENT	278,644	267,298	-	11,346	95.9%	
NIGHT LIFE ENFORCEMENT	325,787	250,733	-	75,054	77.0%	
PARKING ENFORCEMENT	1,000,147	820,007	16,256	163,883	83.6%	
CCC	2,292,999	1,879,328	1,971	411,699	82.0%	
ANIMAL CONTROL	542,378	585,941	1,127	(44,690)	108.2%	
<i>Total</i>	<u>32,627,878</u>	<u>30,259,351</u>	<u>122,415</u>	<u>2,246,113</u>	93.1%	<u>29,698,466</u>
<u>Fire</u>						
ADMINISTRATION	816,405	735,423	1,791	79,191	90.3%	
EMERGENCY SERVICES AND PUBLIC ED	210,178	164,525	-	45,653	78.3%	
PREVENTION	1,166,561	973,988	244	192,330	83.5%	
WILDLAND FIRE MITIGATION PROGRAM	173,996	148,452	16,899	8,645	95.0%	
OPERATIONS	16,985,065	15,717,275	83,339	1,184,451	93.0%	
ARFF	1,794,092	1,701,219	-	92,873	94.8%	
<i>Total</i>	<u>21,146,297</u>	<u>19,440,881</u>	<u>102,273</u>	<u>1,603,142</u>	92.4%	<u>18,681,486</u>
TOTAL PUBLIC SAFETY	<u>53,774,175</u>	<u>49,700,232</u>	<u>224,688</u>	<u>3,849,255</u>	92.8%	<u>48,379,953</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	872,992	709,674	11,338	151,980	82.6%	
ENGINEERING SVCS	4,353,334	3,924,921	1,755	426,658	90.2%	
PUBLIC RT OF WAY MGMT	983,568	888,192	1,196	94,180	90.4%	
ENVIRONMENTAL PROGRAMS	361,153	238,755	65,933	56,465	84.4%	
<i>Total</i>	<u>6,571,047</u>	<u>5,761,542</u>	<u>80,222</u>	<u>729,283</u>	88.9%	<u>5,647,380</u>
TOTAL PUBLIC WORKS	<u>6,571,047</u>	<u>5,761,542</u>	<u>80,222</u>	<u>729,283</u>	88.9%	<u>5,647,380</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	476,287	421,033	12	55,242	88.4%	
FACILITIES	354,519	325,513	10,569	18,437	94.8%	
CULTURAL ARTS	420,422	358,023	5,334	57,065	86.4%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
YOUTH ACTIVITIES	733,831	578,226	3,519	152,087	79.3%	
SR CITIZENS	653,938	546,998	429	106,511	83.7%	
AQUATICS	1,042,852	931,213	28,014	83,625	92.0%	
SPORTS	495,345	410,760	3,432	81,154	83.6%	
TENNIS	258,175	185,170	10,000	63,005	75.6%	
NEIGHBORHOOD & OUTREACH SERV	989,941	911,550	2,326	76,065	92.3%	
ADMINISTRATION	520,544	475,347	-	45,197	91.3%	
PROJECT MANAGEMENT TEAM	223,659	201,721	11,436	10,502	95.3%	
BUSINESS SERVICES	302,136	226,056	1,655	74,425	75.4%	
FACILITY & PROJECT MGT	951,580	847,786	-	103,794	89.1%	
GROUNDS MANAGEMENT	4,134,610	3,575,166	99,095	460,350	88.9%	
FORESTRY	1,163,333	922,327	173,682	67,324	94.2%	
BEACH MAINTENANCE	164,643	145,814	3,802	15,028	90.9%	
<i>Total</i>	<u>12,885,815</u>	<u>11,063,662</u>	<u>353,304</u>	<u>1,468,849</u>	88.6%	<u>11,437,916</u>
<u>Library</u>						
ADMINISTRATION	399,732	328,405	-	71,327	82.2%	
PUBLIC SERVICES	1,997,383	1,732,829	3,950	260,604	87.0%	
SUPPORT SERVICES	1,861,824	1,294,677	178,797	388,350	79.1%	
<i>Total</i>	<u>4,258,939</u>	<u>3,355,911</u>	<u>182,747</u>	<u>720,281</u>	83.1%	<u>3,624,757</u>
TOTAL COMMUNITY SERVICES	<u>17,144,754</u>	<u>14,419,573</u>	<u>536,051</u>	<u>2,189,131</u>	87.2%	<u>15,062,673</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	427,609	359,445	1,254	66,910	84.4%	
ECON DEV	52,296	40,034	-	12,262	76.6%	
CITY ARTS ADVISORY PROGRAM	427,260	427,260	-	-	100.0%	
HUMAN SVCS	819,851	778,644	-	41,207	95.0%	
RDA	685,691	580,266	-	105,425	84.6%	
RDA HSG DEV	642,855	544,098	-	98,757	84.6%	
LR PLANNING/STUDIES	716,236	657,520	635	58,080	91.9%	
DEV & DESIGN REVIEW	952,017	808,146	9,763	134,108	85.9%	
ZONING	809,341	715,342	1,581	92,418	88.6%	
DESIGN REV & HIST PRESERVATN	886,555	725,322	4,991	156,243	82.4%	
SHO/ENVIRON REVIEW/TRAINING	737,535	660,582	1,503	75,450	89.8%	
BLDG PERMITS	1,027,134	892,991	7,574	126,569	87.7%	
RECORDS & ARCHIVES	523,630	439,662	9,060	74,907	85.7%	
PLAN CK & COUNTER SRV	1,252,403	1,077,386	7,975	167,042	86.7%	
<i>Total</i>	<u>9,960,413</u>	<u>8,706,699</u>	<u>44,337</u>	<u>1,209,377</u>	87.9%	<u>8,984,778</u>
TOTAL COMMUNITY DEVELOPMENT	<u>9,960,413</u>	<u>8,706,699</u>	<u>44,337</u>	<u>1,209,377</u>	87.9%	<u>8,984,778</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>** Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
DUES, MEMBERSHIPS, & LICENSES	22,272	23,865	-	(1,593)	107.2%	
COMMUNITY PROMOTIONS	1,539,263	1,585,006	-	(45,743)	103.0%	
SPECIAL PROJECTS	357,891	294,750	-	63,141	82.4%	
TRANSFERS OUT	43,500	39,875	-	3,625	91.7%	
DEBT SERVICE TRANSFERS	350,445	321,340	-	29,105	91.7%	
CAPITAL OUTLAY TRANSFER	508,170	465,823	-	42,348	91.7%	
APPROP. RESERVE	930,979	-	-	930,979	0.0%	
<i>Total</i>	<u>3,752,520</u>	<u>2,730,659</u>	<u>-</u>	<u>1,021,861</u>	72.8%	<u>2,182,693</u>
TOTAL NON-DEPARTMENTAL	<u>3,752,520</u>	<u>2,730,659</u>	<u>-</u>	<u>1,021,861</u>	72.8%	<u>2,182,693</u>
 TOTAL EXPENDITURES	 <u>101,523,818</u>	 <u>90,514,587</u>	 <u>976,625</u>	 <u>10,032,606</u>	 90.1%	 <u>90,312,499</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	470,000	458,424	-	11,576	97.5%
Expenditures	470,000	458,424	-	11,576	97.5%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,407,300	2,367,247	-	40,053	98.3%
Expenditures	4,163,728	3,192,724	232,149	738,855	82.3%
<i>Revenue Less Expenditures</i>	<u>(1,756,428)</u>	<u>(825,477)</u>	<u>(232,149)</u>	<u>(698,802)</u>	
SOLID WASTE PROGRAM					
Revenue	17,512,032	15,526,721	-	1,985,311	88.7%
Expenditures	19,426,916	16,464,919	799,177	2,162,820	88.9%
<i>Revenue Less Expenditures</i>	<u>(1,914,884)</u>	<u>(938,198)</u>	<u>(799,177)</u>	<u>(177,509)</u>	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,003,480	1,483,701	-	519,779	74.1%
Expenditures	2,003,480	924,235	153,004	926,241	53.8%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>559,466</u>	<u>(153,004)</u>	<u>(406,462)</u>	
COUNTY LIBRARY					
Revenue	1,752,519	1,261,325	-	491,194	72.0%
Expenditures	1,863,394	1,563,379	118,972	181,043	90.3%
<i>Revenue Less Expenditures</i>	<u>(110,875)</u>	<u>(302,054)</u>	<u>(118,972)</u>	<u>310,151</u>	
STREETS FUND					
Revenue	9,926,670	8,587,499	-	1,339,171	86.5%
Expenditures	13,933,618	8,277,769	2,939,817	2,716,032	80.5%
<i>Revenue Less Expenditures</i>	<u>(4,006,948)</u>	<u>309,730</u>	<u>(2,939,817)</u>	<u>(1,376,861)</u>	
MEASURE A					
Revenue	2,882,759	2,219,321	-	663,438	77.0%
Expenditures	2,882,759	1,960,718	613,596	308,445	89.3%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>258,604</u>	<u>(613,596)</u>	<u>354,993</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

WATER OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
	-	17,179	-	(17,179)	100.0%	-
Water Sales - Metered	30,350,000	25,041,806	-	5,308,194	82.5%	25,528,797
Service Charges	395,000	791,235	-	(396,235)	200.3%	432,217
Cater JPA Treatment Charges	2,272,520	2,563,160	-	(290,640)	112.8%	2,994,760
Licenses & Permits	-	-	-	-	100.0%	-
Investment Income	860,900	878,687	-	(17,787)	102.1%	1,068,701
Grants	-	-	-	-	100.0%	37,102
Reimbursements	-	-	-	-	100.0%	-
Miscellaneous	754,266	514,198	-	240,068	68.2%	976,629
TOTAL REVENUES	34,632,686	29,806,265	-	4,826,421	86.1%	31,038,207
EXPENSES						
Salaries & Benefits	7,617,220	6,568,282	-	1,048,938	86.2%	6,532,789
Materials, Supplies & Services	10,173,513	6,490,432	1,596,214	2,086,867	79.5%	6,832,465
Special Projects	737,378	210,839	53,325	473,214	35.8%	140,525
Water Purchases	8,177,644	6,006,889	409,238	1,761,517	78.5%	6,350,552
Debt Service	5,088,853	3,739,116	-	1,349,737	73.5%	3,745,003
Capital Outlay Transfers	3,349,702	3,070,560	-	279,142	91.7%	4,860,618
Equipment	177,227	75,888	48,571	52,767	70.2%	94,359
Capitalized Fixed Assets	191,932	116,635	8,945	66,352	65.4%	34,496
Other	43,000	20,750	-	22,250	48.3%	21,299
Appropriated Reserve	113,242	-	-	113,242	0.0%	-
TOTAL EXPENSES	35,669,711	26,299,392	2,116,293	7,254,026	79.7%	28,612,105

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	-	17,179	-	(17,179)	100.0%	-
Service Charges	14,200,000	12,681,278	-	1,518,721	89.3%	12,433,028
Fees	452,911	758,205	-	(305,294)	167.4%	532,409
Investment Income	296,100	265,083	-	31,017	89.5%	363,674
Public Works	11,400	38,062	-	(26,662)	333.9%	7,625
Miscellaneous	25,000	79,966	-	(54,966)	319.9%	26,300
TOTAL REVENUES	<u>14,985,411</u>	<u>13,839,774</u>	<u>-</u>	<u>1,145,637</u>	<u>92.4%</u>	<u>13,363,036</u>
EXPENSES						
Salaries & Benefits	5,178,153	4,456,349	-	721,804	86.1%	4,361,650
Materials, Supplies & Services	5,908,965	4,842,739	715,777	350,449	94.1%	4,318,215
Special Projects	180,000	152,496	-	27,504	84.7%	735,784
Transfers-Out	-	-	-	-	100.0%	59,583
Debt Service	1,352,038	1,280,595	-	71,443	94.7%	1,283,477
Capital Outlay Transfers	6,295,500	5,770,875	-	524,625	91.7%	2,591,589
Equipment	54,428	32,455	3,271	18,703	65.6%	18,678
Capitalized Fixed Assets	97,261	65,944	2,750	28,567	70.6%	967
TOTAL EXPENSES	<u>19,066,345</u>	<u>16,601,453</u>	<u>721,798</u>	<u>1,743,093</u>	<u>90.9%</u>	<u>13,369,944</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)
DOWNTOWN PARKING

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Improvement Tax	840,000	813,170	-	26,830	96.8%	806,113
Parking Fees	5,606,000	5,131,862	-	474,138	91.5%	5,170,279
Investment Income	154,700	136,558	-	18,142	88.3%	189,846
Rents & Concessions	23,740	23,740	-	-	100.0%	23,740
Reimbursements	20,000	4,598	-	15,402	23.0%	16,443
Miscellaneous	1,500	12,184	-	(10,684)	812.3%	1,952
Operating Transfers-In	43,500	39,875	-	3,625	91.7%	43,500
TOTAL REVENUES	6,689,440	6,161,988	-	527,452	92.1%	6,251,872
EXPENSES						
Salaries & Benefits	3,847,242	3,325,435	-	521,807	86.4%	3,281,579
Materials, Supplies & Services	1,807,229	1,356,443	76,193	374,593	79.3%	1,436,787
Special Projects	730,482	303,138	257,736	169,608	76.8%	466,193
Transfers-Out	312,621	286,569	-	26,052	91.7%	286,569
Capital Outlay Transfers	660,000	605,000	-	55,000	91.7%	1,153,863
Equipment	25,000	12,687	3,430	8,883	64.5%	578
Capitalized Fixed Assets	-	-	-	-	100.0%	1,890
Appropriated Reserve	8,709	-	-	8,709	0.0%	-
TOTAL EXPENSES	7,391,283	5,889,272	337,359	1,164,652	84.2%	6,627,459

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)
AIRPORT OPERATING FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial / Industrial	3,977,000	3,928,427	-	48,573	98.8%	3,781,993
Leases - Terminal	4,927,950	4,483,614	-	444,336	91.0%	4,289,823
Leases - Non-Commerical Aviation	1,095,875	1,373,777	-	(277,902)	125.4%	1,068,095
Leases - Commerical Aviation	2,637,000	2,121,950	-	515,050	80.5%	1,969,237
Investment Income	231,100	212,254	-	18,846	91.8%	276,682
Miscellaneous	303,052	147,039	-	156,013	48.5%	187,115
TOTAL REVENUES	13,171,977	12,267,061	-	904,916	93.1%	11,572,944
EXPENSES						
Salaries & Benefits	4,913,183	4,294,970	-	618,213	87.4%	4,273,237
Materials, Supplies & Services	6,432,710	5,406,228	412,391	614,092	90.5%	5,354,818
Special Projects	1,018,807	583,768	266,500	168,539	83.5%	506,055
Transfers-Out	31,049	28,462	-	2,587	91.7%	-
Capital Outlay Transfers	2,047,368	2,001,535	-	45,833	97.8%	596,813
Equipment	24,610	25,973	2,353	(3,716)	115.1%	24,653
Capitalized Fixed Assets	-	-	-	-	100.0%	(5,055)
Appropriated Reserve	270,273	-	-	270,273	0.0%	-
TOTAL EXPENSES	14,738,000	12,340,934	681,244	1,715,822	88.4%	10,750,523

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	1,725,172	1,367,344	-	357,828	79.3%	1,256,152
Investment Income	20,200	11,533	-	8,667	57.1%	29,110
Rents & Concessions	300,322	281,646	-	18,676	93.8%	245,841
Miscellaneous	3,500	56,563	-	(53,063)	1616.1%	4,858
TOTAL REVENUES	2,049,194	1,717,086	-	332,108	83.8%	1,535,961
EXPENSES						
Salaries & Benefits	1,095,646	1,007,465	-	88,181	92.0%	1,045,404
Materials, Supplies & Services	611,462	459,052	57,619	94,791	84.5%	479,100
Special Projects	14,524	2,490	9,524	2,510	82.7%	976
Transfers-Out	-	-	-	-	100.0%	507,767
Debt Service	213,407	180,532	-	32,875	84.6%	182,141
Capital Outlay Transfers	70,000	64,167	-	5,833	91.7%	507
Equipment	3,500	3,897	-	(397)	111.3%	2,501
Appropriated Reserve	52,272	-	-	52,272	0.0%	-
TOTAL EXPENSES	2,060,811	1,717,603	67,143	276,065	86.6%	2,218,397

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
	-	13,359	-	(13,359)	100.0%	-
Work Orders - Bldg Maint.	3,598,018	2,984,945	-	613,073	83.0%	3,036,585
Grants	742,970	125,499	-	617,472	16.9%	818,200
Service Charges	1,742,565	1,588,185	-	154,380	91.1%	1,504,691
Miscellaneous	-	2,797	-	(2,797)	100.0%	2,929
Operating Transfers-In	-	-	-	-	100.0%	59,583
TOTAL REVENUES	6,083,553	4,714,784	-	1,368,769	77.5%	5,421,988
EXPENSES						
Salaries & Benefits	2,858,723	2,550,382	-	308,341	89.2%	2,693,001
Materials, Supplies & Services	1,109,096	884,952	67,007	157,137	85.8%	812,875
Special Projects	2,010,520	843,636	741,751	425,133	78.9%	769,103
Capital Outlay Transfers	-	-	-	-	100.0%	65,760
Equipment	23,000	13,540	-	9,460	58.9%	522
Capitalized Fixed Assets	780,560	183,279	446,121	151,160	80.6%	799,947
TOTAL EXPENSES	6,781,899	4,475,789	1,254,879	1,051,232	84.5%	5,141,208

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,791,427	1,642,141	-	149,286	91.7%	1,231,101
Investment Income	153,300	146,912	-	6,388	95.8%	190,609
Rents & Concessions	232,341	212,979	-	19,362	91.7%	222,611
Miscellaneous	50,000	46,289	-	3,711	92.6%	97,590
TOTAL REVENUES	2,227,068	2,048,321	-	178,747	92.0%	1,741,911
EXPENSES						
Salaries & Benefits	150,983	139,117	-	11,866	92.1%	138,657
Materials, Supplies & Services	993	1,585	-	(592)	159.6%	1,777
Capitalized Fixed Assets	4,479,566	1,774,997	290,447	2,414,121	46.1%	876,533
TOTAL EXPENSES	4,631,542	1,915,700	290,447	2,425,395	47.6%	1,016,966

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,369,418	2,171,966	-	197,452	91.7%	2,273,551
Miscellaneous	60,000	7,520	-	52,480	12.5%	-
TOTAL REVENUES	2,429,418	2,179,486	-	249,932	89.7%	2,273,551
EXPENSES						
Salaries & Benefits	1,141,256	1,042,541	-	98,715	91.4%	1,046,896
Materials, Supplies & Services	1,255,238	977,246	119,525	158,466	87.4%	897,442
Special Projects	87,279	36,270	1,268	49,741	43.0%	25,098
Equipment	2,200	1,653	547	-	100.0%	11,800
TOTAL EXPENSES	2,485,972	2,057,710	121,340	306,922	87.7%	1,981,236

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)
SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	2,583,750	2,369,296	-	214,454	91.7%	2,704,729
Workers' Compensation Premiums	2,643,581	2,423,283	-	220,298	91.7%	2,276,017
OSH Charges	277,322	-	-	277,322	0.0%	277,308
Investment Income	189,900	164,308	-	25,592	86.5%	251,206
Community Development	-	316	-	(316)	100.0%	-
Miscellaneous	-	47,414	-	(47,414)	100.0%	14,086
TOTAL REVENUES	5,694,553	5,004,617	-	689,936	87.9%	5,523,345
EXPENSES						
Salaries & Benefits	523,458	364,679	-	158,779	69.7%	520,620
Materials, Supplies & Services	4,928,992	4,284,217	281,571	363,205	92.6%	4,038,477
Special Projects	-	100	-	(100)	100.0%	-
Transfers-Out	717,988	717,988	-	-	100.0%	780,000
Capital Outlay Transfers	-	-	-	-	100.0%	1,013
Equipment	-	650	-	(650)	100.0%	-
Appropriated Reserve	23,671	-	-	23,671	0.0%	-
TOTAL EXPENSES	6,194,109	5,367,634	281,571	544,904	91.2%	5,340,109

*** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.*

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,302,393	2,100,618	-	201,775	91.2%	2,241,246
Miscellaneous	-	-	-	-	100.0%	226
Operating Transfers-In	37,200	37,200	-	-	100.0%	-
TOTAL REVENUES	<u>2,339,593</u>	<u>2,137,818</u>	<u>-</u>	<u>201,775</u>	<u>91.4%</u>	<u>2,241,472</u>
EXPENSES						
Salaries & Benefits	1,487,770	1,368,768	-	119,002	92.0%	1,348,084
Materials, Supplies & Services	549,179	460,804	21,492	66,883	87.8%	476,775
Special Projects	1,700	4,063	10,082	(12,445)	832.0%	3,021
Equipment	249,213	154,987	56,142	38,084	84.7%	241,053
Appropriated Reserve	56,839	-	-	56,839	0.0%	-
TOTAL EXPENSES	<u>2,344,701</u>	<u>1,988,621</u>	<u>87,716</u>	<u>268,364</u>	<u>88.6%</u>	<u>2,068,933</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Eleven Months Ended May 31, 2011 (91.7% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,372,773	1,224,897	-	147,876	89.2%	1,256,459
Leases - Food Service	2,173,351	2,127,941	-	45,410	97.9%	2,083,419
Slip Rental Fees	3,864,398	3,532,050	-	332,348	91.4%	3,359,114
Visitors Fees	555,894	372,635	-	183,259	67.0%	469,217
Slip Transfer Fees	621,957	387,750	-	234,207	62.3%	432,175
Parking Revenue	1,912,769	1,584,787	-	327,982	82.9%	1,657,130
Wharf Parking	244,477	197,483	-	46,994	80.8%	214,923
Other Fees & Charges	361,252	342,898	-	18,354	94.9%	336,568
Investment Income	215,759	181,673	-	34,086	84.2%	241,519
Rents & Concessions	299,504	304,021	-	(4,517)	101.5%	257,869
Grants	12,190	4,256	-	7,934	34.9%	-
Miscellaneous	128,650	136,842	-	(8,192)	106.4%	143,229
TOTAL REVENUES	11,762,974	10,397,235	-	1,365,739	88.4%	10,451,620
EXPENSES						
Salaries & Benefits	5,480,825	5,001,177	-	479,648	91.2%	4,907,898
Materials, Supplies & Services	3,405,267	2,785,678	358,325	261,264	92.3%	2,884,862
Special Projects	147,074	92,603	22,500	31,971	78.3%	93,182
Debt Service	1,665,997	1,415,238	-	250,759	84.9%	1,493,441
Capital Outlay Transfers	969,361	888,581	-	80,780	91.7%	1,037,099
Equipment	81,909	28,964	42,049	10,896	86.7%	15,654
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	11,850,433	10,212,241	422,875	1,215,318	89.7%	10,432,136

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.